



Quarterly Summary of State and Local Tax Revenue

U.S. Department of Commerce
BUREAU OF THE CENSUS

GT79 No. 3

Issued January 1980

July—September 1979

INTRODUCTION

Taxes collected by State and local governments in the United States totaled \$206.2 billion during the 12 months ended with September 1979. This was an increase in total taxes of \$9.3 billion, or 4.7 percent, in comparison with the year ending with September 1978. State taxes rose \$10.9 billion (9.4 percent) in this period and locally imposed taxes dropped \$1.7 billion, (-2.1 percent). The following table is a summary by type of tax.

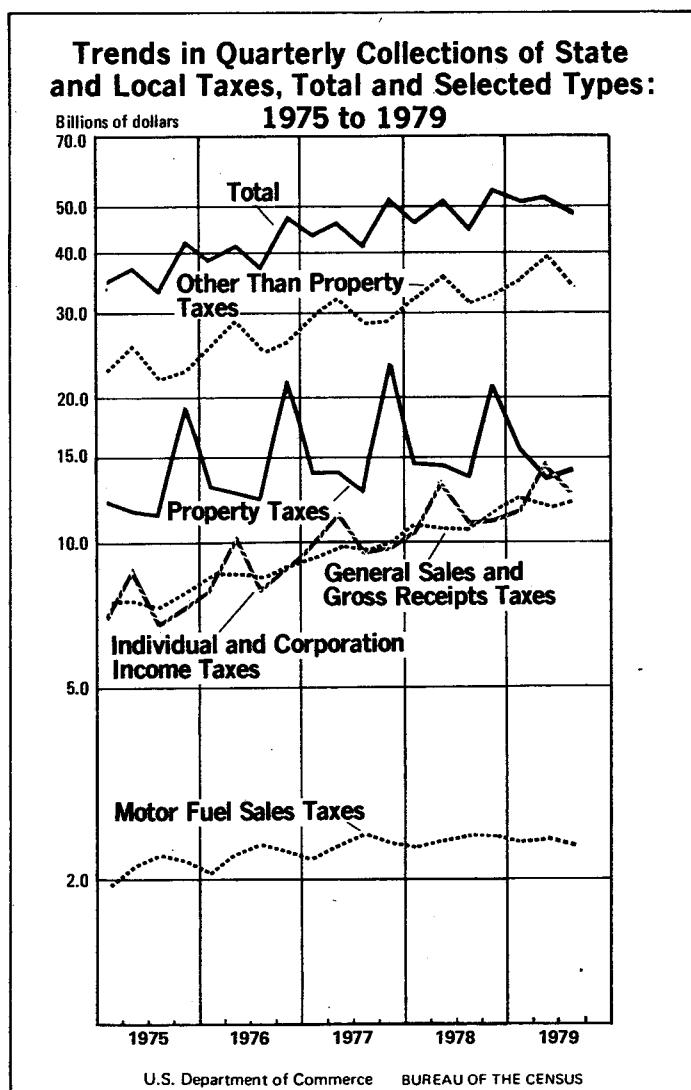
During the third quarter of calendar 1979 collections of State and local taxes amounted to \$48.9 billion. As compared with the corresponding quarter of 1978, this is a rise of \$3.1 billion, or 6.7 percent. Table 1 shows amounts for the current quarter and prior quarters since 1974.

Trends and seasonal variations in State and local tax revenue may be influenced by numerous factors, including changes

Type of tax	Amount (in millions of dollars) 12 months ended with September		Percent change
	1979	1978	
Total.....	206,169	196,910	4.7
Property.....	64,280	67,294	-4.5
Other than property.....	141,889	129,616	9.5
General sales and gross receipts.....	48,029	42,698	12.5
Motor fuel.....	9,881	9,673	2.2
Tobacco product sales.....	3,806	3,763	1.1
Alcoholic beverage sales.....	2,553	2,431	5.0
Individual income.....	37,580	34,309	9.5
Corporation net income.....	12,429	10,919	13.8
Motor vehicle and operators' licenses.....	5,466	5,263	3.9
All other.....	22,145	20,560	7.7

For sale by the Subscribers Services Section (Publications), Bureau of the Census, Washington, D.C. 20233 or any U.S. Department of Commerce district office. For information on a consolidated subscription covering all annual and quarterly government reports write to Subscribers Services Section. Postage stamps not acceptable; currency submitted at sender's risk. Remittances from foreign countries must be by international money order or by draft on a U.S. bank. Price 30 cents, subscription price \$1.20

in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections (e.g., the adoption or revision of withholding or installment provisions). Such factors are likely to deserve special attention in the interpretation of significant changes in individual State collections for particular taxes, as presented in table 3.¹



¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1979 and State Government Finances in 1978. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1976-77.

Table 2 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

Concepts and Terminology

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in the reports cited in footnote 1. A major portion of the residual heading "All other taxes," includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

Sources of Data and Limitations

The statistics in this report are based mainly upon three mail surveys, dealing

respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 97 percent of the collection amounts summarized in table 1. The remaining 3 percent (making up 9 percent of the local government total, and representing about one-fourth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records.

Data are subject to possible inaccuracies in classification, response and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1975, as shown in table 1, are estimated based upon information from a revised stratified sample panel, effective

in January 1975, containing 568 counties or county-type areas which are served altogether by approximately 6,300 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 80 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

Acknowledgment

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report

QUARTERLY TAX REPORT

5

Table 1. National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax:
Third Quarter of 1979 and Prior Periods
(Millions of dollars)

Period	Total	Level of tax-imposing government		Type of tax								
		State	Local	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Individual income	Corporation net income ¹	Motor vehicle and operators' licenses	All other
QUARTERS												
1979:												
3d quarter.....	48,864	30,720	18,144	14,396	12,130	2,446	983	619	9,720	2,507	1,061	5,002
2d quarter.....	52,302	35,806	16,496	13,088	11,935	2,475	989	676	10,150	4,488	1,539	6,962
1st quarter.....	51,145	31,672	19,473	15,422	12,438	2,449	892	624	8,621	3,293	1,840	5,566
1978:												
4th quarter.....	53,858	28,780	25,078	21,374	11,526	2,511	942	634	9,089	2,141	1,023	4,615
3d quarter.....	45,794	28,312	17,482	13,975	10,893	2,574	948	514	8,748	2,172	1,056	4,804
2d quarter.....	51,257	33,313	17,944	14,776	10,896	2,418	991	630	9,798	3,837	1,513	6,398
1st quarter.....	47,347	28,767	18,580	14,869	10,984	2,277	899	586	7,870	2,987	1,754	5,121
1977:												
4th quarter.....	52,512	25,840	23,872	23,674	9,925	2,404	925	601	7,893	1,923	930	4,237
3d quarter.....	41,169	25,246	15,923	12,587	9,653	2,445	955	577	7,650	1,964	952	4,286
2d quarter.....	45,907	29,190	13,717	13,955	9,657	2,341	945	595	8,022	3,272	1,404	5,716
1st quarter.....	43,184	26,035	17,149	13,848	9,505	2,175	859	536	7,287	2,550	1,675	4,749
1976:												
4th quarter.....	47,674	22,962	24,712	21,762	8,803	2,276	883	576	7,161	1,602	838	3,773
3d quarter.....	37,212	22,046	15,166	12,263	8,426	2,373	928	541	6,319	1,597	946	3,819
2d quarter.....	41,587	26,498	15,089	12,672	8,547	2,265	926	576	7,309	2,769	1,246	5,277
1st quarter.....	38,671	22,968	15,703	12,887	8,517	2,052	860	542	5,962	2,057	1,722	4,072
1975:												
4th quarter.....	42,088	20,146	21,942	19,435	7,808	2,167	886	548	5,915	1,293	754	3,282
3d quarter.....	33,131	19,288	13,843	11,338	7,272	2,226	913	521	5,529	1,173	874	3,285
2d quarter.....	37,050	23,096	13,954	11,504	7,529	2,101	890	565	6,187	2,508	1,062	4,704
1st quarter.....	34,726	20,334	14,392	12,013	7,424	1,950	785	521	5,144	1,774	1,579	3,536
1974:												
4th quarter.....	38,508	18,547	19,961	17,585	7,206	2,118	842	518	5,328	1,268	709	2,934
3d quarter.....	31,091	18,068	13,023	10,690	6,916	2,148	838	491	5,044	1,209	817	2,938
2d quarter.....	34,286	21,464	12,822	10,572	7,127	2,061	874	554	5,375	2,167	1,050	4,506
1st quarter.....	31,453	19,283	12,170	10,496	6,712	1,878	812	523	4,876	1,505	1,555	3,096
12 months ending												
September 1979.....	206,169	126,978	79,191	64,280	48,029	9,881	3,805	2,553	37,580	12,429	5,436	22,145
June 1979.....	203,099	124,570	78,529	63,859	46,792	10,009	3,771	2,548	36,508	12,094	5,471	21,947
March 1979.....	202,054	122,077	79,977	65,547	45,753	9,952	3,773	2,502	36,256	11,443	5,445	21,383
December 1978.....	198,256	119,172	79,084	64,994	44,299	9,780	3,780	2,434	35,505	11,137	5,359	20,938
September 1978.....	195,910	116,032	80,878	67,294	42,698	9,673	3,733	2,431	34,309	10,919	5,263	20,560
June 1978.....	192,285	112,966	79,319	66,006	41,458	9,544	3,770	2,394	33,211	10,711	5,149	20,042
March 1978.....	186,935	108,843	78,092	65,185	40,219	9,497	3,724	2,359	31,435	10,146	5,040	19,360
December 1977.....	182,772	106,111	76,681	64,164	38,740	9,365	3,684	2,309	30,852	9,709	4,961	18,988
September 1977.....	177,934	103,433	74,501	62,252	37,618	9,237	3,642	2,284	30,120	9,388	4,869	18,524
June 1977.....	173,977	100,233	73,744	61,828	36,391	9,165	3,615	2,248	28,789	9,021	4,863	18,057
March 1977.....	169,657	97,541	72,116	60,545	35,281	9,089	3,596	2,229	28,076	8,518	4,705	17,618
December 1976.....	165,144	94,474	70,670	59,584	34,293	8,966	3,597	2,235	26,751	8,025	4,752	16,941
September 1976.....	159,558	91,658	67,900	57,257	33,298	8,857	3,500	2,207	25,505	7,716	4,668	16,450
June 1976.....	155,477	88,900	66,577	56,332	32,144	8,710	3,585	2,187	24,715	7,293	4,596	15,916
March 1976.....	150,940	85,498	65,442	55,164	31,126	8,546	3,549	2,176	23,593	7,031	4,412	15,243
December 1975.....	146,995	82,864	64,131	54,290	30,033	8,444	3,474	2,155	22,775	6,748	4,269	14,807
September 1975.....	143,415	81,265	62,150	52,440	29,431	8,395	3,430	2,125	22,188	6,723	4,224	14,459
June 1975.....	141,375	80,045	61,330	51,792	29,075	8,317	3,355	2,095	21,703	6,759	4,167	14,112
March 1975.....	138,611	78,413	60,198	50,880	28,673	8,277	3,339	2,084	20,891	6,418	4,155	13,914
December 1974.....	135,338	77,362	57,976	49,343	27,961	8,205	3,366	2,086	20,623	6,149	4,131	13,474
September 1974.....	133,083	75,875	57,208	49,219	27,156	8,232	3,348	2,054	20,151	5,964	4,095	12,864
June 1974.....	130,183	73,966	56,217	48,836	26,267	8,234	3,323	2,015	19,607	5,772	3,933	12,196
March 1974.....	127,778	72,754	55,024	48,179	25,315	8,294	3,305	1,980	19,574	5,630	3,975	11,527

Note: Because of rounding, detail may not add to total. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1976-77. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

**Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1979
and Prior Periods**
(Dollar amounts in millions)

Area	Area popu- lation, 1977 ¹	Collections, 12 months ended September			Area	Area popu- lation, 1977 ¹	Collections, 12 months ended September						
		1979	1978	Percent change			1979	1978	Percent change				
ALABAMA													
Jefferson County.....	652,700	84.5	77.1	9.6	Polk County.....	300,900	87.8	135.4	³ -35.2				
Mobile County.....	347,100	30.1	28.0	7.5									
ARIZONA													
Maricopa County.....	1,243,200	376.0	367.3	2.4	Sedgwick County.....	351,200	122.9	117.8	4.3				
Pima County.....	453,900	161.2	157.8	2.2									
ARKANSAS													
Pulaski County.....	319,600	49.3	49.9	-1.2	Jefferson County.....	689,100	133.8	122.0	9.7				
CALIFORNIA²													
Alameda County.....	1,095,400	251.8	582.5	-56.8									
Contra Costa County.....	597,900	118.3	397.7	-70.3	East Baton Rouge Parish.....	316,300	32.5	33.7	-3.6				
Fresno County.....	462,500	83.2	208.0	-60.0	Jefferson Parish.....	407,100	48.7	46.2	5.4				
Kern County.....	354,300	135.1	210.5	-35.8	Orleans Parish.....	562,000	70.9	48.9	² 45.0				
Los Angeles County.....	7,004,400	1,704.6	3,741.1	-54.4									
Monterey County.....	271,500	68.1	119.2	-42.9	Anne Arundel County.....	348,800	61.5	69.5	-11.5				
Orange County.....	1,755,600	348.9	870.7	-59.9	Baltimore city.....	830,500	237.6	198.5	19.7				
Riverside County.....	543,000	144.7	229.2	-36.9	Baltimore County.....	645,700	174.1	156.7	11.1				
Sacramento County.....	702,800	132.9	260.1	-48.9	Montgomery County.....	577,400	302.4	243.9	24.0				
COLORADO													
San Bernardino County.....	712,500	170.0	316.8	-46.3	Prince Georges County.....	675,500	199.1	229.8	-13.4				
San Diego County.....	1,623,400	391.7	589.6	-33.6									
San Francisco County.....	665,000	203.3	381.7	-46.7									
San Joaquin County.....	301,800	75.2	137.8	-45.4	Bristol County.....	464,100	198.5	179.5	10.6				
San Mateo County.....	581,200	188.1	301.9	-37.7	Essex County.....	625,200	341.7	329.6	3.7				
Santa Barbara County.....	286,300	78.4	114.9	-31.8	Hampden County.....	460,100	185.3	194.3	-4.6				
Santa Clara County.....	1,198,900	328.1	585.2	-43.9	Middlesex County.....	1,397,100	833.1	769.5	8.3				
Ventura County.....	452,500	126.6	240.3	-47.3	Norfolk County.....	619,100	382.9	355.6	7.7				
COLORADO													
Denver County.....	481,500	184.5	174.0	6.0	Plymouth County.....	383,700	214.7	199.7	7.5				
El Paso County.....	279,700	73.0	67.8	7.7	Suffolk County.....	713,600	491.5	483.4	1.7				
Jefferson County.....	324,400	110.6	108.2	2.2	Worcester County.....	648,200	249.1	250.2	-0.4				
CONNECTICUT													
Fairfield County.....	801,500	453.9	427.0	6.3									
Hartford County.....	819,700	387.2	377.5	2.6									
New Haven County.....	763,000	324.8	314.6	3.2									
DELAWARE													
New Castle County.....	401,200	77.3	71.0	8.9									
DISTRICT OF COLUMBIA													
Washington, D.C.....	702,000	212.3	197.8	7.3									
FLORIDA													
Broward County.....	850,800	273.9	289.4	-5.4									
Dade County.....	1,466,800	494.3	460.6	7.3									
Duval County.....	564,600	105.4	107.7	-2.1									
Hillsborough County.....	581,300	130.9	122.2	7.1									
Orange County.....	409,700	107.9	102.5	5.3									
Palm Beach County.....	470,200	179.5	195.5	-8.4									
Pinellas County.....	649,400	132.3	115.7	14.3									
Polk County.....	278,300	58.4	53.5	9.2									
GEORGIA													
De Kalb County.....	453,800	120.8	120.1	0.6									
Fulton County.....	571,000	263.0	250.0	5.2									
HAWAII													
Honolulu County.....	718,400	139.6	127.5	9.5									
ILLINOIS													
Cook County.....	5,344,400	1,878.9	1,909.4	-1.6									
Du Page County.....	558,000	295.9	281.5	5.1									
Kane County.....	270,300	98.8	90.4	9.3									
Lake County.....	406,000	222.4	199.0	11.8									
St. Clair County.....	284,000	46.6	55.1	-15.4									
Will County.....	298,900	122.6	114.0	7.5									
INDIANA													
Allen County.....	286,700	76.4	75.6	1.1									
Lake County.....	545,500	156.5	186.0	³ -15.9									
Marion County.....	775,300	228.3	239.2	-4.6									
NEW YORK													
Bernalillo County.....													
NEW YORK													
Albany County.....													
Erie County.....													

See footnotes at end of table.

Table 2. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1979

and Prior Periods—Continued

(Dollar amounts in millions)

Area	Area population, 1977 ¹	Collections, 12 months ended September			Area	Area population, 1977 ¹	Collections, 12 months ended September							
		1979	1978	Percent change			1979	1978	Percent change					
NEW YORK—Continued														
Monroe County.....	708,500	367.5	381.9	-3.8	RHODE ISLAND									
Nassau County.....	1,396,600	1,140.9	1,089.4	4.7	Providence County.....	568,300	204.1	199.9	2.1					
New York City.....	7,453,600	3,208.9	3,557.7	-9.8	SOUTH CAROLINA									
Oneida County.....	264,700	91.4	97.1	-5.9	Charleston County.....	260,200	50.9	48.3	5.4					
Onondaga County.....	475,300	157.3	169.2	-7.0	Greenville County.....	267,400	53.5	51.9	3.1					
Suffolk County.....	1,278,700	942.8	867.3	8.7	Richland County.....	250,800	51.8	49.4	4.9					
Westchester County.....	878,100	692.2	660.3	4.8										
NORTH CAROLINA														
Guilford County.....	302,900	75.4	67.7	11.4	TENNESSEE									
Mecklenburg County.....	377,000	109.4	108.9	0.5	Davidson County.....	454,900	100.3	95.7	4.8					
Wake County.....	269,500	73.9	55.0	34.4	Hamilton County.....	262,600	61.4	61.5	-0.2					
OHIO														
Cuyahoga County.....	1,578,500	567.8	534.8	6.2	Knox County.....	293,500	56.3	48.8	15.4					
Franklin County.....	859,500	271.4	255.3	6.3	Shelby County.....	744,200	170.4	167.9	1.5					
Hamilton County.....	879,700	312.5	255.0	22.5										
Lorain County.....	266,400	99.1	95.7	3.6	TEXAS									
Lucas County.....	479,700	140.7	127.3	10.5	Bexar County.....	918,900	167.6	157.5	6.4					
Mahoning County.....	289,600	62.5	64.8	-3.6	Dallas County.....	1,423,600	517.0	485.3	6.5					
Montgomery County.....	582,700	177.1	164.5	7.7	El Paso County.....	425,200	78.0	74.6	4.6					
Stark County.....	377,200	86.2	79.5	8.4	Harris County.....	2,044,400	846.8	730.3	15.9					
Summit County.....	535,000	145.7	160.7	-3.3	Tarrant County.....	753,400	185.3	168.0	10.3					
OKLAHOMA														
Oklahoma County.....	543,800	103.6	97.1	6.7	Travis County.....	375,400	108.9	95.0	14.6					
Tulsa County.....	422,800	109.9	96.1	14.4										
OREGON														
Multnomah County.....	549,900	251.9	239.1	5.4	UTAH									
PENNSYLVANIA														
Allegheny County.....	1,501,400	426.0	426.9	-0.2	VIRGINIA									
Berks County.....	305,900	63.9	62.7	1.9	Fairfax County.....	525,500	252.4	198.0	27.5					
Bucks County.....	468,600	159.3	157.1	1.4	Norfolk city.....	276,000	45.9	44.1	4.1					
Chester County.....	296,800	62.2	69.7	-10.8										
Delaware County.....	586,400	161.2	151.6	6.3	WASHINGTON									
Erie County.....	275,000	66.5	78.6	-15.4	King County.....	1,153,000	373.0	353.7	5.5					
Lancaster County.....	345,200	45.5	47.4	-4.0	Pierce County.....	420,500	112.0	107.1	4.6					
Lehigh County.....	265,300	82.7	70.4	17.5	Snohomish County.....	268,600	73.3	65.5	11.9					
Luzerne County.....	343,900	50.6	45.8	10.5	Spokane County.....	310,700	74.0	66.1	12.0					
Montgomery County.....	633,200	257.5	233.9	10.1										
Philadelphia County.....	1,817,100	351.1	341.4	2.8	WISCONSIN									
Westmoreland County.....	381,400	79.7	75.6	5.4	Dane County.....	306,900	121.3	110.3	10.0					
York County.....	288,800	54.2	54.8	-1.1	Milwaukee County.....	1,005,100	393.7	418.1	-5.8					
					Waukesha County.....	260,000	103.7	101.1	2.6					

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputations for nonrespondent units. See text discussion of "Sources of Data and Limitations."

¹Population data are estimates from the Bureau of the Census, Current Population Reports.²California data reflect effects of tax restrictions imposed effective July 1978.³Reflects change in collection cycle.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Third Quarter of 1979 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	3d quarter 1979 (thousand dollars)	12-month periods			3d quarter 1979 (thousand dollars)	12-month periods		
		Year ended Sept. 1979 (thousand dollars)	Percent change from--			Year ended Sept. 1979 (thousand dollars)	Year ended June 1979	Year ended Sept. 1978
United States, total ²	30,720,228	126,978,331	1.9	9.4	10,152,887	40,397,954	2.5	12.1
Alabama.....	429,683	1,751,349	1.7	10.6	138,131	547,302	1.5	10.4
Alaska.....	229,654	974,565	17.9	76.1	(X)	(X)	(X)	(X)
Arizona.....	372,455	1,563,303	3.4	14.9	192,933	732,600	4.0	20.8
Arkansas.....	275,428	1,021,565	3.4	9.0	95,366	353,118	1.9	7.9
California.....	4,498,173	16,922,369	3.5	8.6	1,630,005	5,978,963	5.6	15.3
Colorado.....	396,294	1,449,603	2.0	14.0	142,795	526,684	3.6	17.9
Connecticut.....	355,638	1,722,492	0.9	8.8	196,955	752,418	2.2	12.7
Delaware.....	104,216	486,920	-0.4	8.8	(X)	(X)	(X)	(X)
Florida.....	1,087,140	4,411,597	2.4	12.6	516,960	2,014,309	3.5	16.7
Georgia.....	643,565	2,517,811	2.7	11.8	243,914	921,450	2.8	12.2
Hawaii.....	229,098	907,541	3.6	17.1	113,908	446,541	3.7	18.4
Idaho.....	110,985	477,752	2.7	14.1	36,067	131,814	1.5	7.3
Illinois.....	1,623,745	6,434,447	1.8	9.2	599,816	2,270,812	3.4	10.8
Indiana.....	710,470	2,720,101	2.3	7.1	348,140	1,317,056	0.5	12.7
Iowa.....	407,446	1,350,303	4.7	14.0	133,393	437,266	7.8	13.2
Kansas.....	269,220	1,194,457	0.4	10.2	99,886	396,701	-0.6	7.8
Kentucky.....	434,550	2,045,765	-1.3	7.6	135,424	588,866	-1.7	7.3
Louisiana.....	543,539	2,213,533	0.9	7.8	174,914	384,070	1.1	15.4
Maine.....	141,180	561,246	1.2	4.6	57,487	200,891	1.6	5.8
Maryland.....	487,478	2,678,285	1.2	8.8	114,503	705,058	0.8	10.6
Massachusetts.....	679,341	3,522,086	-2.6	5.6	151,503	724,398	0.9	35.4
Michigan.....	1,627,372	6,053,621	1.8	13.9	458,433	1,702,632	0.3	11.2
Minnesota.....	821,711	3,199,092	2.2	12.4	164,830	620,549	2.0	11.3
Mississippi.....	291,741	1,213,720	2.4	10.6	163,014	824,422	4.0	14.7
Missouri.....	493,979	2,056,282	2.1	12.7	207,192	798,450	2.0	10.6
Montana.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	192,438	766,357	3.2	11.0	54,316	260,008	2.9	7.2
Nevada.....	107,299	431,415	1.8	14.8	47,126	174,079	3.0	15.1
New Hampshire.....	55,308	266,637	1.0	8.1	(X)	(X)	(X)	(X)
New Jersey.....	871,435	3,785,241	1.8	10.7	298,164	1,121,437	2.2	8.4
New Mexico.....	225,912	877,555	3.6	13.1	102,335	378,945	2.5	10.8
New York.....	3,130,246	11,890,259	1.7	2.6	694,093	2,690,232	2.6	8
North Carolina.....	753,564	2,999,763	3.1	11.7	170,844	661,778	2.1	10.1
North Dakota.....	74,014	341,981	2.1	7.8	30,603	112,201	2.9	15.0
Ohio.....	1,007,941	4,580,883	-0.9	8.4	370,646	1,444,756	1.2	8.9
Oklahoma.....	389,898	1,546,032	1.7	12.9	77,838	285,512	2.6	13.4
Oregon.....	339,795	1,424,278	3.8	18.1	(X)	(X)	(X)	(X)
Pennsylvania.....	1,303,314	6,905,388	1.9	8.3	376,272	1,908,169	0.6	8.4
Rhode Island.....	116,058	544,375	0.5	13.2	42,502	161,961	1.6	11.3
South Carolina.....	418,028	1,548,496	2.3	10.1	144,007	536,592	2.0	10.2
South Dakota.....	61,384	249,393	2.0	10.0	35,016	133,280	2.1	12.6
Tennessee.....	467,182	1,856,597	0.6	7.1	249,398	955,510	1.4	10.6
Texas.....	1,496,521	5,734,740	2.1	5.6	598,023	2,192,215	1.3	7.7
Utah.....	185,094	724,788	4.4	16.3	82,919	301,826	3.9	12.5
Vermont.....	61,354	271,804	1.4	15.0	9,190	38,526	0.7	14.5
Virginia.....	841,429	2,592,047	1.3	8.1	144,609	540,990	1.1	6.5
Washington.....	391,273	2,734,237	0.9	10.3	173,386	1,534,062	0.7	10.0
West Virginia.....	283,579	1,150,593	0.2	16.0	134,520	560,492	-0.4	15.6
Wisconsin.....	607,648	3,184,467	-2.1	4.0	154,437	776,471	3.9	12.2
Wyoming.....	171,627	384,435	8.2	21.7	37,424	152,512	7.0	34.1
EXHIBIT: District of Columbia ²	340,671	875,067	5.8	3.4	46,945	172,336	4.8	9.3

See footnotes at end of table.

QUARTERLY TAX REPORT

9

Table 3. Collections of Selected State Taxes, Third Quarter of 1979 and Prior Periods—Continued

State	Motor fuel sales				Tobacco product sales			
	3d quarter 1979 (thousand dollars)	12-month periods		3d quarter 1979 (thousand dollars)	12-month periods			
		Year ended Sept. 1979 (thousand dollars)	Percent change from--		Year ended June 1979	Year ended Sept. 1978	Year ended Sept. 1979 (thousand dollars)	Percent change from--
United States, total ²	2,427,244	9,803,337	-0.8	2.1	949,832	3,670,937	0.9	0.8
Alabama.....	42,246	174,311	-2.1	-0.1	14,287	52,065	1.2	0.4
Alaska.....	10,328	25,583	15.0	13.2	1,146	4,354	-1.1	-5.3
Arizona.....	29,979	125,515	-1.6	2.8	9,930	38,517	2.0	5.1
Arkansas.....	34,361	128,120	-0.3	0.4	12,600	49,004	0.1	2.2
California.....	219,138	888,109	-1.1	3.0	77,096	271,193	3.5	-0.9
Colorado.....	30,441	111,238	-3.1	0.9	8,891	34,251	0.9	-22.5
Connecticut.....	39,808	151,530	-2.0	-0.8	19,751	75,273	0.1	-1.2
Delaware.....	6,181	29,860	-7.4	-17.6	2,592	11,780	-1.8	-3.1
Florida.....	101,612	426,417	-0.9	2.9	60,060	242,706	1.1	3.9
Georgia.....	65,727	263,086	-1.0	1.0	16,938	80,723	3.8	5.0
Hawaii.....	8,875	35,139	-1.1	1.4	3,145	12,216	3.0	10.0
Idaho.....	14,243	56,230	-1.6	14.9	2,150	7,985	0.5	-0.4
Illinois.....	100,396	413,169	-2.7	-2.1	43,680	179,659	-0.1	0.2
Indiana.....	67,550	272,182	-1.8	0.9	21,510	81,442	-3.2	-11.9
Iowa.....	41,427	162,740	0.4	14.2	12,276	46,781	1.1	1.2
Kansas.....	30,601	125,573	-2.0	0.1	8,321	32,129	0.2	0.7
Kentucky.....	42,951	189,268	-4.8	-3.1	5,156	21,905	3.0	4.1
Louisiana.....	48,441	191,479	-0.9	2.3	15,180	59,381	1.4	1.5
Maine.....	14,868	55,319	-3.5	-2.8	6,515	23,804	1.0	-0.6
Maryland.....	48,005	195,596	-2.0	-0.4	11,644	53,169	0.8	0.7
Massachusetts.....	35,554	216,547	-3.2	-0.1	30,414	142,735	0.3	-0.1
Michigan.....	136,074	507,406	3.2	14.7	37,165	140,258	-0.2	0.2
Minnesota.....	55,515	212,837	-1.7	2.1	22,995	85,960	0.4	1.6
Mississippi.....	26,233	118,971	³ -5.5	³ -15.3	8,346	32,516	0.7	3.3
Missouri.....	58,327	222,085	-0.1	3.8	16,162	60,602	0.5	1.2
Montana.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	28,342	102,094	0.6	1.7	5,749	22,298	-0.2	-0.8
Nevada.....	9,235	34,360	-0.9	5.1	3,057	12,558	0.2	11.5
New Hampshire.....	10,762	47,041	0.4	6.4	6,936	25,820	-1.3	-0.9
New Jersey.....	78,318	305,820	4.8	2.0	43,089	170,255	-	1.6
New Mexico.....	17,879	70,952	-2.1	0.6	3,683	13,943	-1.1	-0.8
New York.....	110,252	478,718	-1.5	-0.9	86,303	329,744	0.3	-0.5
North Carolina.....	78,867	310,080	-1.2	0.8	4,754	18,468	-1.9	-3.4
North Dakota.....	8,464	33,463	-4.6	-0.2	2,603	9,090	3.1	5.2
Ohio.....	103,187	416,062	-1.5	2.3	53,506	204,447	0.4	0.9
Oklahoma.....	33,108	132,399	-4.2	0.5	20,017	57,532	15.2	8.4
Oregon.....	25,331	98,182	-1.7	1.6	9,103	32,201	5.2	3.0
Pennsylvania.....	129,913	521,364	-0.8	1.0	64,531	250,652	0.1	0.6
Rhode Island.....	9,872	40,333	-5.3	-7.7	6,102	24,269	-0.3	1.2
South Carolina.....	43,067	188,846	-1.3	1.2	7,095	27,499	-0.2	-0.2
South Dakota.....	11,612	38,977	-0.7	3.3	2,772	9,560	2.7	3.4
Tennessee.....	58,694	233,180	⁴ 2.2	⁴ 15.7	18,462	72,196	0.2	2.4
Texas.....	119,040	462,165	-2.3	-6.0	82,314	309,396	1.9	3.2
Utah.....	17,346	73,156	-1.3	20.8	2,712	8,782	7.1	10.1
Vermont.....	4,271	23,592	-4.7	-1.1	2,532	9,425	0.3	0.1
Virginia.....	65,470	284,705	-3.0	1.9	4,523	17,265	-1.6	-3.6
Washington.....	64,702	245,266	-1.4	3.2	16,091	65,500	0.6	5.5
West Virginia.....	23,233	105,901	-3.6	20.3	9,518	36,939	-0.4	18.3
Wisconsin.....	48,449	181,441	-1.2	1.4	22,396	86,398	0.7	1.7
Wyoming.....	8,449	39,850	0.5	29.1	1,333	5,283	2.1	9.3
EXHIBIT: District of Columbia ²	4,895	21,128	-1.5	-0.8	2,987	11,074	-2.1	-1.2

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 3. Collections of Selected State Taxes, Third Quarter of 1979 and Prior Periods—Continued

State	Alcoholic beverage sales					Individual income					
	3d quarter 1979 (thousand dollars)	12-month periods			3d quarter 1979 (thousand dollars)	12-month periods			Year ended Sept. 1979 (thousand dollars)	Percent change from--	
		Year ended Sept. 1979 (thousand dollars)	Percent change from--			Year ended June 1979	Year ended Sept. 1978	Year ended June 1979	Year ended Sept. 1978		
United States, total ² .	582,716	2,408,045	0.1	4.4	8,766,178	33,481,774				2.5	10.0
Alabama.....	18,642	80,198	-1.0	5.7	107,451	365,503				2.6	15.0
Alaska.....	2,102	7,431	0.7	-1.2	39,747	123,891				6.7	-9.0
Arizona.....	4,881	21,242	0.9	8.0	66,605	285,308				5.6	22.8
Arkansas.....	5,407	20,562	0.4	2.2	62,719	239,612				4.8	14.1
California.....	34,145	138,264	-1.3	1.6	1,438,379	4,929,995				3.6	1.1
Colorado.....	6,030	23,578	-3.8	4.8	143,855	459,954				2.4	15.1
Connecticut.....	5,203	24,287	-4.5	-3.7	1,666	83,095				-0.5	9.0
Delaware.....	1,046	4,582	-0.1	2.4	51,630	219,375				1.6	14.5
Florida.....	62,888	271,316	0.9	6.8	(X)	(X)				(X)	(X)
Georgia.....	26,195	92,307	2.2	2.0	216,788	766,840				5.1	20.7
Hawaii.....	4,204	20,190	-1.2	7.4	71,620	276,016				4.3	18.1
Idaho.....	1,943	7,457	-0.1	4.0	33,529	152,971				6.7	14.9
Illinois.....	19,424	76,955	-	0.6	408,172	1,781,891				2.2	10.6
Indiana.....	8,855	34,319	2.6	5.5	168,801	620,137				4.5	11.0
Iowa.....	4,476	16,481	-	2.8	147,185	586,911				5.0	16.1
Kansas.....	6,734	24,275	2.1	5.7	71,279	305,837				2.7	19.2
Kentucky.....	3,990	15,687	-1.1	1.4	107,834	450,582				-1.5	10.9
Louisiana.....	13,144	50,345	0.4	4.3	57,174	242,113				0.6	16.9
Maine.....	7,511	26,521	3.1	6.2	32,609	116,227				3.3	6.1
Maryland.....	7,347	28,850	-0.5	1.7	196,522	1,026,740				2.1	12.3
Massachusetts.....	19,493	79,432	-0.7	0.2	341,224	1,624,033				-0.5	10.9
Michigan.....	20,752	85,078	-2.8	2.8	600,435	1,944,878				2.7	13.6
Minnesota.....	13,642	53,452	-0.3	1.9	373,652	1,302,090				3.7	15.8
Mississippi.....	6,883	29,295	-1.8	24.9	42,819	198,009				2.2	18.3
Missouri.....	8,056	24,818	-0.8	0.2	139,053	554,252				3.6	23.5
Montana.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)				(NA)	(NA)
Nebraska.....	2,849	12,031	0.6	3.3	59,580	222,755				6.8	26.2
Nevada.....	2,627	10,778	-2.7	-3.3	(X)	(X)				(X)	(X)
New Hampshire.....	1,441	4,509	0.4	4.1	128	9,228				0.2	2.0
New Jersey.....	12,365	54,757	0.5	-0.5	229,303	898,255				3.5	14.8
New Mexico.....	1,934	7,597	0.1	-0.6	25,403	80,895				18.0	93.5
New York.....	36,276	149,449	-0.1	-0.5	1,453,647	5,186,121				2.2	2.9
North Carolina.....	27,337	99,650	1.6	6.3	304,904	1,047,111				5.1	18.1
North Dakota.....	1,576	6,357	-1.3	0.6	5,929	57,699				-4.2	-20.4
Ohio.....	19,283	75,036	0.3	2.9	230,762	912,845				5.2	15.0
Oklahoma.....	9,680	36,787	-1.9	0.1	87,154	341,397				2.2	18.2
Oregon.....	2,791	9,873	2.5	11.5	213,395	839,612				4.1	16.5
Pennsylvania.....	23,477	118,066	0.7	4.0	368,648	1,578,971				1.7	14.4
Rhode Island.....	1,776	7,504	-0.8	-4.3	40,686	159,662				3.3	32.1
South Carolina.....	23,372	83,792	0.9	4.3	137,634	431,645				3.8	16.5
South Dakota.....	1,936	7,872	-0.8	3.6	(X)	(X)				(X)	(X)
Tennessee.....	11,574	47,963	0.6	5.9	904	26,289				1.0	5.6
Texas.....	47,051	186,959	0.8	12.6	(X)	(X)				(X)	(X)
Utah.....	1,444	6,007	37.5	30.7	67,222	240,474				8.4	20.8
Vermont.....	3,460	15,205	310.1	35.4	20,223	85,149				2.1	28.0
Virginia.....	9,749	72,266	-1.4	6.0	264,558	992,560				2.7	10.2
Washington.....	13,600	78,861	1.0	5.9	(X)	(X)				(X)	(X)
West Virginia.....	1,333	5,994	-0.2	8.5	65,035	229,353				5.5	19.3
Wisconsin.....	10,781	38,430	-1.6	-6.7	242,015	1,342,654				-7.3	-0.8
Wyoming.....	511	1,155	350.2	32.2	(X)	(X)				(X)	(X)
EXHIBIT: District of Columbia ²	1,841	8,019	-1.1	-16.6	72,248	238,838				4.6	10.5

See footnotes at end of table.

QUARTERLY TAX REPORT

11

Table 3. Collections of Selected State Taxes, Third Quarter of 1979 and Prior Periods—Continued

State	Corporation net income				Motor vehicle and operators' licenses			
	3d quarter 1979 (thousand dollars)	12-month periods			3d quarter 1979 (thousand dollars)	12-month periods		
		Year ended Sept. 1979 (thousand dollars)	Percent change from—			Year ended Sept. 1979 (thousand dollars)	Year ended June 1979 (thousand dollars)	Percent change from—
United States, total ²	2,506,501	12,429,494	2.6	13.8	971,966	5,106,885	-0.3	3.7
Alabama.....	26,971	100,610	4.3	21.0	2,080	44,005	-1.1	2.8
Alaska.....	122,438	374,336	45.7	1,117.5	456	7,074	2.4	15.6
Arizona.....	28,428	95,418	6.8	32.3	\$11,000	60,146	1.6	9.0
Arkansas.....	20,684	86,450	3.4	6.5	27,341	60,308	19.0	27.4
California.....	516,049	2,417,128	1.7	13.4	83,985	393,980	-3.2	-0.1
Colorado.....	24,893	118,407	1.2	27.5	11,245	49,829	4.7	4.6
Connecticut.....	31,025	237,964	3.0	19.6	13,096	80,504	-1.7	-2.8
Delaware.....	4,874	49,104	-3.1	18.5	6,798	23,946	1.6	12.7
Florida.....	62,867	327,003	4.0	26.0	65,838	250,067	2.2	4.8
Georgia.....	51,704	237,375	1.7	10.2	4,569	51,824	-0.1	-1.8
Hawaii.....	12,044	42,288	6.0	37.0	286	7,990	3.5	10.5
Idaho.....	4,730	39,604	0.9	16.4	8,884	38,602	0.9	23.0
Illinois.....	117,824	505,397	3.3	29.9	110,362	358,423	-1.1	-2.0
Indiana.....	40,432	155,143	3.22.3	3.13.8	15,202	95,443	-1.8	1.2
Iowa.....	32,847	141,819	9.0	17.6	14,250	134,798	-0.2	4.9
Kansas.....	27,313	141,400	0.2	10.5	11,529	71,443	1.0	5.3
Kentucky.....	33,041	158,314	-2.5	8.0	5,983	52,270	2.4	4.9
Louisiana.....	47,424	210,508	-1.7	-0.6	\$10,596	48,744	-8.2	-10.1
Maine.....	8,528	42,416	2.9	24.6	3,824	25,843	1.0	-0.2
Maryland.....	38,650	149,251	2.5	6.7	5,055	89,972	0.4	3.8
Massachusetts.....	22,802	395,478	3.18.2	3.10.0	11,709	89,743	4.0	-0.5
Michigan.....	238,650	999,198	2.3	12.0	18,042	280,938	0.6	31.7
Minnesota.....	85,540	377,399	5.8	25.2	28,102	127,435	-0.6	3.4
Mississippi.....	16,731	58,758	4.2	7.4	3,126	26,123	-2.5	7.5
Missouri.....	26,185	134,046	3.1	16.3	22,261	112,657	-0.5	3.6
Montana.....	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)	(NA)
Nebraska.....	10,694	50,452	0.9	5.4	5,780	40,499	1.5	5.4
Nevada.....	(X)	(X)	(X)	(X)	3,945	22,457	-1.4	7.1
New Hampshire.....	13,334	65,121	1.7	15.3	4,882	23,899	2.8	1.4
New Jersey.....	50,150	428,472	0.7	7.1	60,956	253,199	2.1	7.3
New Mexico.....	13,346	42,363	4.6	10.9	5,099	34,370	5.1	-0.2
New York.....	314,914	1,255,430	2.9	-4.7	\$70,000	333,082	1.2	5.7
North Carolina.....	69,758	275,719	8.3	16.3	9,433	131,581	0.5	5.8
North Dakota.....	10,249	33,985	16.7	43.9	1,986	25,667	0.1	2.4
Ohio.....	6,829	505,379	0.1	11.3	47,308	243,434	-14.5	10.4
Oklahoma.....	16,151	91,531	-3.2	19.5	13,462	125,119	0.5	-1.1
Oregon.....	32,305	175,562	14.5	46.3	23,202	101,963	-3.1	-2.8
Pennsylvania.....	91,480	860,280	0.8	5.8	41,487	325,119	-2.3	-4.2
Rhode Island.....	7,194	52,554	-6.2	6.9	1,410	20,264	-2.7	0.3
South Carolina.....	38,598	147,313	5.1	17.4	1,126	34,757	-0.6	-2.9
South Dakota.....	270	2,822	7.2	16.3	1,468	16,613	3.2	4.3
Tennessee.....	44,685	191,238	2.8	11.1	15,478	103,028	1.0	3.8
Texas.....	(X)	(X)	(X)	(X)	70,611	286,020	314.2	3-5.4
Utah.....	4,454	37,092	8.3	34.0	3,655	19,193	4.7	5.2
Vermont.....	5,620	25,029	4.8	31.0	3,777	21,084	1.4	-3.9
Virginia.....	42,299	197,719	0.8	15.6	24,967	111,762	0.5	6.9
Washington.....	(X)	(X)	(X)	(X)	18,432	87,112	1.0	2.3
West Virginia.....	8,017	25,384	-0.8	19.1	14,019	48,550	-5.7	10.7
Wisconsin.....	80,440	337,415	3.2	14.1	22,315	103,554	-	-0.5
Wyoming.....	(X)	(X)	(X)	(X)	6,448	32,359	-1.1	2.4
EXHIBIT: District of Columbia ²	15,579	70,423	0.4	2.4	1,445	18,352	-	-1.4

Note: National totals include estimates based on collections in prior periods for states where data are not available.

- Represents zero or rounds to zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.²The totals exclude amounts reported for the District of Columbia; District of Columbia data appear in this table only for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 1.³Reflects change in collection cycle.⁴Due to recodification, motor fuel taxes now include some gross receipts taxes previously included elsewhere.⁵Estimate; actual figures are unavailable.

APPENDIX

Factors Affecting Trends in State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 3 of this report.

ALASKA

Individual income tax. New tax credits enacted, effective January 1, 1978, which will increase annually for 3 year period.

Corporation net income. A new method of computing oil and gas corporate income was applicable January 1, 1978.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective January 1, 1979.

ARKANSAS

Motor fuel sales tax. Tax rate increased from 8.5 to 9.5 cents per gallon effective July 1, 1979.

Motor vehicle and operators' license tax. Registration fees increased effective July 1, 1979.

CALIFORNIA

Individual income tax. Effective January 1, 1978, refunds exclude major tax relief programs. Also, tax brackets were indexed and tax credits increased applicable January 1, 1978.

COLORADO

Tobacco product sales tax. Rate was temporarily increased from July 1, 1977 to June 30, 1978.

DELAWARE

Motor fuel sales tax. Rate was temporarily increased from 9 to 11 cents per gallon from July 1, 1977 to August 31, 1978.

Individual income tax. Tax rates lowered slightly applicable January 1, 1979.

DISTRICT OF COLUMBIA

Alcoholic beverage sales tax. Rate decreases became effective April 18, 1978.

GEORGIA

General sales and gross receipts tax and motor fuel sales tax. Motor fuels exempted from 3 percent general sales tax, but new 3 percent motor fuels tax levied in addition to regular motor fuels tax of 7.5 cents per gallon effective July 1, 1979.

ILLINOIS

Corporation net income. Tax rate increased from 4.0 to 6.85 percent effective July 1, 1979.

IOWA

Motor fuels sales tax. Tax rate increased from 7 to 8.5 cents per gallon effective July 1, 1978 and to 10 cents per gallon effective July 1, 1979.

LOUISIANA

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MAINE

Individual income tax. Tax rates were lowered for middle income taxpayers effective July 1, 1978.

Corporation net income tax. Tax rate decreased slightly applicable January 1, 1978.

MASSACHUSETTS

General sales and gross receipts tax. Separate meals excise tax was repealed and brought under general sales tax with reduced rate which will eventually equal general sales tax rate, applicable January 1, 1978.

MICHIGAN

Motor fuel sales tax. Tax increased from 9 to 11 cents per gallon effective January 1, 1979.

Alcoholic beverage sales tax. Liquor rate increases became effective August 1, 1978.

Motor vehicle and operators' license tax. Registration fees increased effective June 30, 1978.

MINNESOTA

Individual income tax. Tax brackets were indexed and various tax credits increased applicable January 1, 1979.

MONTANA

Motor fuel sales tax. Tax rate increased from 8 to 9 cents per gallon effective July 1, 1979.

Individual income tax. Standard deduction and personal income tax exemptions increased applicable January 1, 1979. A moratorium on withheld taxes was in effect for the month of September 1979.

NEBRASKA

Motor fuel sales tax. Tax rate increased from 9.5 to 10.5 cents per gallon effective June 1, 1979.

Alcoholic beverage sales tax. Rate increases became effective September 1, 1979.

Individual income tax. Tax rate is a percentage of adjusted Federal income tax liability. Recent rate changes and applicable dates were: From 18 to 16 percent applicable January 1, 1978 and back to 18 percent applicable January 1, 1979.

Corporation net income tax. Tax rate decreased applicable January 1, 1978 and increased applicable January 1, 1979.

NEVADA

General sales and gross receipts tax. Food products exempted from tax base effective July 1, 1979.

NEW HAMPSHIRE

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon effective July 1, 1979.

Motor vehicle and operators' license tax. Initiated staggered vehicle registration system effective April 1, 1978.

NEW MEXICO

General sales and gross receipts tax. Tax rate reduced from 4.0 to 3.75 percent effective July 1, 1978.

Individual income tax. Temporary tax credit program, applicable to tax years ending in 1976 and 1977, substantially reduced tax collections. Tax rates were reduced applicable January 1, 1978.